

EO/117/040513  
PAPER-I  
(WORKS ACCOUNTS)

TIME ALLOWED: 3 HOURS

MAX.MARKS: 100

BOOKS ALLOWED

- i) Manual on Capital Expenditure and fixed Assets.
- ii) Meter Accounting Manual.
- iii) Manual on Damaged Transformers.
- iv) IUT Manual.
- v) Expense Accounting Manual.
- vi) Manual on CAS Basic Accounting Principles and Policies.
- vii) Cash and Bank Manual.
- viii) Board's (PSPCL's) Circulars & Amendments.
- ix) Purchase Regulations-1981.
- x) Works Regulations-1987.

NOTE

- i) Attempt all the questions and part of a question must be attempted continuously at one place.
- ii) Support your answer with relevant rules and regulations.
- iii) Rough work should be done on the space provided for in the answer sheet at Page No.2.
- iv) Missing data, if any, may be assumed but must be indicated specifically in the answer.

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- Q.1 a) Explain the term "commissioning of assets". Briefly describe when the cost of an asset is capitalized.

- b) What do you understand by Initial Works (Accounts) Register? Explain how it is maintained..

Marks: 10+10=20

- Q.2 a) What is tender? Explain different kinds of tender.

- b) Give correct nomenclature to the following account codes:-

i) 14.625

ii) 24.403

iii) 46.941

iv) 61.920

v) 75.935

Marks: 10+5 x 2=20

- Q.3 a) Explain the procedure adopted to get repaired a transformer damaged during warranty period.

- b) Explain the procedure adopted to account for meters removed from consumer premises, their return to ME Laboratory and dealing with irreparable meters.

Marks: 10+10=20

- Q.4 a) Explain the salient features of T&P Account.

- b) What is an IUT Bill? Under what circumstances IUT Bill is issued. Explain in detail.

Marks: 10+10=20

- Q.5 a) Differentiate the following:-

i) Operation and Out-turn.

ii) Deposit work and contributory work.

- iii) Commissioning of an asset & capitalization of an asset.
  - iv) U-cheque and stale cheque.
  - v) Agreement and Work Order.
- b) What are the instructions regarding making entries in Measurement Books. Give a brief description of different kinds of MBs.

Marks:  $5 \times 2 + 10 = 20$

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EO/167/050513  
PAPER-II  
(SERVICE RULES AND REGULATIONS)

TIME ALLOWED: 3 HOURS

MAX. MARKS: 100

BOOKS ALLOWED

- i) MSR Vol. I(Part-I and II) and Vol.III.
- ii) PSEB P&A Regulations -1971
- iii) PSEB Provident Fund Regulations-1960
- iv) PSEB Employees Conduct Regulations-1971.
- v) CSR Vol. II.
- vi) PSEB Delegation of Powers.
- vii) Punjab Budget Manual.

NOTE

- i) Attempt all the questions and part of a question must be attempted continuously at one place.
- ii) Support your answer with relevant rules and regulations.
- iii) Rough work should be done on the space provided for in the answer sheet at Page No.2.
- iv) Missing data, if any, may be assumed but must be indicated specifically in the answer.

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- Q.1 A JE was appointed and joined PSEB (Now PSPCL) on 21.4.89 in the scale of 1800-3200. His pay was fixed at Rs.6750/- in the scale of Rs.6300-10700 on 1.1.96 after giving the benefit of bunching. He was granted 1<sup>st</sup> and 2<sup>nd</sup> Time Bound Promotional Scales in time. His two increments were stopped without future effect vide O/O No. 182 dated

1.2.2000 and one increment was stopped without future effect vide O/O No.190 dated 16.2.2000, after this he qualifies Board's (Now PSPCL's) Departmental Exam in July, 2004. He was promoted as JE-I on 1.9.2005. Fix his pay as on 1.1.2012 in the revised scales of 2006.

Marks:20

- Q.2 a) A subscriber to GPF cancels his nomination by sending a notice through DDO but he did not send fresh nomination. Cancellation was rejected because it was without fresh nomination. Comment.
- b) Can a non-refundable advance from GPF be granted to meet the expenses for betrothal of subscriber's sons or daughters? If yes, then after how many years' service and what is allowable advance?
- c) A Board's (Corporation's) employee whose Date of Birth falls on any day of month, shall on attaining the age of superannuation, retire on the last day of that month, which will be a working day. Comment.
- d) How much amount and how many times the final withdrawal can be made from the G.P. Fund for going to Hazz Yatra? What is the condition for qualification of service?

Marks: 4+6+4+6=20

- Q.3 An officer joined PSEB (Now PSPCL) on 20.9.87 with Date of Birth 1.4.1955 and retires on superannuation. At the retirement he was drawing Basic Pay Rs.40600 (Pay Band 34800+Grade Pay 5800). There was also a period of EOL of 8 months 10 days on medical grounds and 1 year 2 months 15 days on private affairs. Calculate his pension, commuted pension and gratuity payable to him.

Marks: 20

$24\frac{1}{2}$  3m 27<sup>20</sup>

$$P = 19894$$
$$CP = 799357$$
$$G = 855442$$

Q.4 Please comment on the following:-

- a) If journey on LTC is performed by Taxi between the stations connected by rail and/or bus, can the LTC claim be restricted to the bus or rail fare?
- b) An employee proceeded on earned leave of 300 days. He was paid HRA for the entire leave period.
- c) Chief Engineer writes off the irrecoverable arrear of electricity charges amounting to Rs. One Lac recoverable from an industrial consumer M/s A & Co.
- d) An officer while on tour by car, paid toll tax. He claimed the payment of toll tax, while submitting his TA Bill.

Marks: 5x4=20

- Q.5 a) If two stations are connected by direct trains but the route travelled by such trains is not the shortest. Can the fare applicable for this train be reimbursed in full?
- b) An employee having basic pay of Rs.22500 at the time of retirement on 28.2.13. His two increments were stopped without future effect vide O/O No.415 dated 7.2.2013. How the effect of stopping of increment will be given?
  - c) A JE of Operation Wing/Sub Division visited the area which is 22 KMs away from his duty place and claimed TA for this. Comment.
  - d) Write a brief note on investment by the Board's (Corporation's) employees.

Marks: 5x4=20

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EO/129/060513  
PAPER-III  
(REVENUE ACCOUNTS)

TIME ALLOWED: 3 HOURS

MAX. MARKS: 100

BOOKS ALLOWED

- i) Sales Regulations and Conditions of Supply.
- ii) All Commercial tariff and PR circulars upto date.
- iii) Commercial Accounting System Vol. V, Manual of Material Accounting.
- iv) Sales of Power Manual including computerized Billing.

NOTE

- i) Attempt all the questions and part of a question must be attempted continuously at one place.
- ii) Support your answer with relevant rules and regulations.
- iii) Rough work should be done on the space provided for in the answer sheet at Page No.2.
- iv) Missing data, if any, may be assumed but must be indicated specifically in the answer.

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- Q.1 a) What do you understand by Time of Day (TOD) tariff introduced in PSPCL this year. What is its significance and how will it help the utility, the consumers particularly L.S. consumers?
- b) What do you understand by continuous process industry and who sanctions its status. Is differential tariff charged for this category and how?

- c) What are standards of performance and compensation payable in case of violation of these standards? In how many days the change of name should be effected for a L.T. consumer?
- d) Which Company is the system integrator for SAP billing system in PSPCL and in how many towns this billing system has been introduced?
- e) What do you understand by cross subsidy in our tariff structure? How AP tariff is compensated to PSPCL?
- f) What is Open Access energy and how is it supplied to the consumers. What charges are payable by Open Access consumers to PSPCL and PSTCL.
- g) What is a licensee? Who is the licensee in Punjab for distribution system?

Marks: 3+3+3+2+3+3+3=20

- Q.2 a) What is Goods Receipt Note. What are the main particulars depicted on GRN and who approves the GRN?
- b) How the material is taken on stock after receipt in Stores and what is the procedure to recover damages/shortages and claims?
  - c) Explain in short, Store Return Warrant and its procedure.
  - d) What is reason for Spot Purchase procedure in our Purchase Regulations? Explain the procedure for making spot purchases.

Marks: 4x5=20

- Q.3 a) What is the recent policy of PSEB/PSPCL for installing energy meters of DS/NRS category consumers and why?



- b) Narrate the authorities/responsibilities for affixing seals for various categories of consumers.
- c) What are the different payment options available to rural and urban consumers for deposit of electricity bills?
- d) What is peak load restrictions imposed? Can licensee curtail or stagger supply to any category of consumer?
- e) What rebate in energy charges is allowed to shopping Mall/Commercial complexes and residential colonies, who have single point supply?

Marks: 4+6+4+3+3=20

Q.4 Prepare the energy bill of M/s Khosla Steel Alloys located in Gobindgarh City. The detail of metering equipment, supply voltage and sanctioned load/CD is as under:-

- i) Sanctioned Load =2450 KW
- ii) Sanctioned CD =2500 KVA
- iii) Supply Voltage =11 KV
- iv) Nature of Industry =Induction Furnace
- v) Metering Voltage Ratio = 33 KV/110V
- vi) Meter's own Multiplier =1000
- vii) Line CT Ratio =75/5A
- viii) Meter CT Ratio =5/5A
- ix) Energy meter is property of PSPCL whereas CT/PT Unit is private.

The details of meter readings are as follows:-

	<u>Old</u>	<u>New</u>
	<u>1.3.13</u>	<u>31.3.13</u>
Kwh	8705	8915
KVAH	9261	9484
MDI (KVA)	0.48	0.51
Peak Load allowed		=1400 KW

The firm is a continuous process industry with declared CD for continuous process load is 1800 KVA.

The bill issue date is 2.4.13. Also mention:

- i) Due date of payment by DD/Banker's cheque.
- ii) Due date of payment by local cheque.
- iii) Amount payable within one week after due date.
- iv) Amount payable beyond one week after due date.

Note:

The fuel cost adjustment charges of 16 P/Unit are applicable during the billing period.

Marks: 20

- Q.5
- a) Write down the rules to serve the order of provisional assessment as notified by Punjab Govt.
  - b) Write down the officers of PSPCL designated as Assessing Officers in respect of making assessment of charges payable by consumers found indulging in UUE U/S 126 of Elec. Act, 2003.
  - c) Calculate the assessment of electricity charges from a DS consumer found indulging in theft of electricity. The details of the case are as below:-

- i) Category : DS
- ii) S.L. : 8 KW
- iii) Date of checking : 10.4.13
- iv) Connected Load : 9 KW
- v) Amount paid by consumer in previous 12 months. =Rs.23,000/-
- vi) Consumer has deposited Rs.8,000/- in August, 2012 for change of name and Ext. in load.
- Take tariff of 2013-14 for calculation.
- d) What is compounding charges for above consumer?

Marks: 4+6+8+2=20

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EO/58/070513  
PAPER-IV  
(ACTS AND LABOUR LAWS)

TIME ALLOWED: 3 HOURS

MAX. MARKS: 100

BOOKS ALLOWED

- i) Factories Act, 1948.
- ii) Industrial Dispute Act, 1947.
- iii) Employees State Insurance Act, 1948.
- iv) PSEB Standing Orders applicable to work charged and daily wages workers.
- v) Workman Compensation Act, 1923.
- vi) The Electricity Supply Act, 1948.
- vii) Air (Prevention and Control of Pollution) Act, 1981.

NOTE

- i) Attempt all the questions and part of a question must be attempted continuously at one place.
  - ii) Support your answer with relevant rules and regulations.
  - iii) Rough work should be done on the space provided for in the answer sheet at Page No.2.
  - iv) Missing data, if any, may be assumed but must be indicated specifically in the answer
- .....

Q.1 a) Fill in the blanks:

- i) First Aid Boxes are to be provided for.....number of persons in Factory.
- ii) Safety Officers are to be appointed if Organization is engaging .....or more employees.

- iii) Canteen is to be provided if engaging employees more than.....persons.
- iv) The provision for cooling water during hot weather should be made by the Organization if its employees.....or more employees.
- v) Welfare Officers are to be appointed if Organization is engaging.....or more employees.
- vi) The Ambulance Room is to be provided if engaging employees more than.....
- vii) Crèche is to be provided if.....or more lady employees are engaged.
- viii) Where .....or more workers are employed in a factory, then there shall be a Safety Committee in the Factory.
- ix) Who is an Adolescent (age) as per Factories Act, 1948?
- x) In public utility services application of annual leave shall be made at least.....days before the date on which the worker wishes his leave to begin.

- b) Define the term Public utility services under Industrial Dispute Act, 1947. What are provisions of prohibition of strikes in public utility services?

Marks:  $1 \times 10 + 10 = 20$

Q.2,a)

Write a short note on following:-

- i) Condition under which laid off workmen is not entitled to compensation under Industrial Dispute Act, 1947.
- ii) Treatment of unavailed leave under Factories Act.
- iii) Weekly holidays under Factories Act.
- iv) Register of Adult workers.

Marks:  $4 \times 5 = 20$

- Q.3 a) Define the term Employee and Family under Employees State Insurance Act.
- b) What is the rate of contribution under Employee State Insurance Act? What are the provisions of recovery of contribution from immediate employer?

Marks: 10+10=20

- Q.4 a) Define the term total disablement under Workmen Compensation Act.
- b) What defenses are available to an employer against a claim of compensation made by a workman under the Workmen's Compensation Act, 1923?
- c) Conditions of admissible of samples taken under (Air Prevention and Control of Pollution Act, 1981) as evidence in any legal proceeding.

Marks: 20

- Q.5 Write a short note on following as per Electricity Supply Act, 1948:-
- i) Power to Board (Corporation) to enter into arrangements for purchase or sale of electricity under certain conditions.
- ii) Power of Board (Corporation) to borrow.
- iii) Disconnection of Supply in default of payment.
- iv) Provisions relating to overhead lines.

Marks: 4x5=20

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